

ORDINANCE 2018-01

**AN ORDINANCE OF THE WARRICK COUNTY COUNCIL AMENDING
ORDINANCE 2017-01 LEVYING AN INNKEEPER'S TAX AND ESTABLISHING A
CONVENTION, VISITOR AND TOURISM PROMOTION FUND**

WHEREAS, the Warrick County Council is the fiscal body in and for the County of Warrick, State of Indiana; and

WHEREAS, the Warrick County Council desires to promote and encourage conventions, visitors, and tourism within Warrick County; and

WHEREAS, the Warrick County Council adopted Ordinance No. 2017-01 levying an Innkeeper's Tax in Warrick County, Indiana; and

WHEREAS, the Warrick County Council desires to amend Ordinance No. 2017-01 to require the Warrick County Innkeeper's Tax to be imposed, paid, and collected by the Indiana Department of Revenue in accordance with Indiana Code 6-9-18-3;

NOW, THEREFORE, IT BE ORDAINED by the County council of Warrick County, State of Indiana, that:

Section 36.20 of the Code of Ordinances of Warrick County, Indiana, is hereby amended in its entirety as follows:

§ 36.20 INNKEEPER'S TAX AND ESTABLISHING A CONVENTION,
VISITOR, AND TOURISM PROMOTION FUND.

(A) An innkeeper's tax is hereby levied on every person, as defined by Indiana Code 6-2.5-1-3, engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any of the following located in Warrick County ("Innkeeper's Tax"):


1. Hotel;
2. Motel;
3. Boat motel;
4. Inn;
5. College or university memorial union;
6. College or university residence hall or dormitory; or
7. Tourist cabin.

(B) The Innkeeper's Tax does not apply to gross income received in a transaction in which:

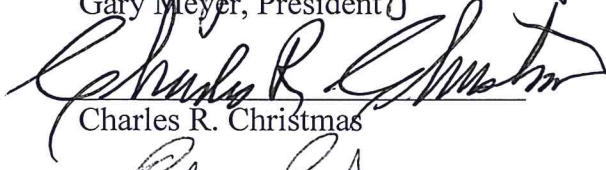
1. A student rents lodgings in a college or university residence hall while that student participates in a course of study for which the student receives college credit from a college or university located in the county; or
 2. A person rents a room, lodging, or accommodations for a period of thirty (30) days or more.
- (C) The Innkeeper's Tax shall be levied at the rate of five percent (5%) on the gross retail income derived from lodging income only and is in addition to the state gross retail tax imposed under Indiana Code 6-2.5
- (D) The Innkeeper's Tax shall be imposed, paid to, and collected by the Indiana Department of Revenue in accordance with Indiana Code 6-9-18-3.
- (E) All of the provisions of I.C. 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration are applicable to the imposition and administration of the Innkeeper's Tax, except to the extent those provisions are in conflict or inconsistent with the specific provisions of Indiana Code 6-9-18 or the requirements of the Warrick County Treasurer.
- (F) The Warrick County Treasurer is directed to establish the Warrick County Convention, Visitor, and Tourism Fund (Fund 7304 – Innkeeper's Tax Collections) in which all amounts received under this Ordinance shall be deposited.
- (G) Money in the Warrick County Convention, Visitor, and Tourism Fund shall be used to promote and encourage conventions, visitors, and tourism within Warrick County. Such expenditures include, but are not limited to, expenditures for advertising, promotional activities, trade shows, special events, and recreation.
- (H) Any person, corporation, or other entity described in Section (A) of this Ordinance shall begin collection of the Innkeeper's Tax on April 1, 2018.

ADOPTED by the Warrick County Council, this 22 day of February, 2018.

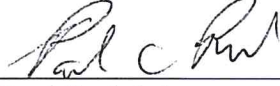
WARRICK COUNTY COUNCIL




Gary Meyer, President




Charles R. Christmas




Paul Rudolph



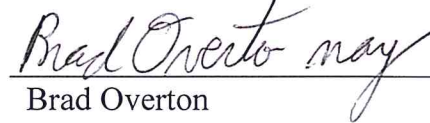
Ted Metzger



Greg Richmond, Vice President



David Hachmeister



Brad Overton

ATTEST:



Deborah K. Stevens
Warrick County Auditor